



1 **FINANCE AND ADMINISTRATION CABINET**

2 **Department of Revenue**

3 **Office of Property Valuation**

4 **(Amended After Comments)**

5 **103 KAR 3:030. Property and Severance Forms manual.**

6 RELATES TO: KRS 42.470, 61.870-61.884, 131.020, 131.030, 131.041-131.081, 131.110,  
7 131.130, 131.155, 131.181, 131.183, 131.190, 131.340, 131.500, 131.510(1), (2)(a), 131.540,  
8 132.020, 132.130-132.180, 132.190, 132.200, 132.220-132.270, 132.290, 132.310, 132.320,  
9 132.360, 132.450, 132.487, 132.510, 132.820, 132.825, 132.990, 133.045, 133.110, 133.120,  
10 133.130, 133.240, 134.015, 134.119, 134.121, 134.122, 134.127, 134.128, 134.129, 134.420,  
11 134.590, 134.800, 134.805, 134.810, 134.815, 134.820, 134.825, 134.830, 135.010, 135.020,  
12 135.050, 136.020, 136.050, 136.115-136.180, 136.1802-136.1806, 136.1873, 136.188, 136.310,  
13 136.320, 136.330, 136.335, 136.377, 136.545, 136.575, 136.600-136.660, 137.130, 137.160,  
14 143.030(1), 143.037, 143.040, 143.050, 143.060(1), 143.085, 143.990, 143A.010, 143A.030,  
15 143A.035, 143A.037, 143A.080, 143A.090, 143A.100(1), 143A.991, Ky. Const. Sec. 170

16 **STATUTORY AUTHORITY: KRS 131.130(3)**

17 **NECESSITY, FUNCTION, AND CONFORMITY:** KRS 131.130(3) authorizes the Depart-  
18 ment of Revenue to prescribe forms necessary for the administration of any revenue law by the  
19 promulgation of an administrative regulation incorporating the forms by reference. This adminis-  
20 trative regulation incorporates by reference the required Revenue Forms used in the administra-  
21 tion of Property and Severance Taxes by the Department of Revenue.

Section 1. Property Tax - Required Forms. (1) Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service Companies 2015[~~2014~~]", shall be the packet of files and instructions relating to Revenue Form 61A200 for use by public service companies reporting company name, location, and other pertinent filing information with the Department of Revenue.

(2) Revenue Form 61A200, "Public Service Company Property Tax Return for Year Ending December 31, 2014[~~2013~~]", shall be filed by public service companies reporting company name, location, and other pertinent filing information with the Department of Revenue.

(3) Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations", shall be filed by public service companies with the Department of Revenue, reporting the System and Kentucky original cost, total depreciation and depreciated cost for all operating and non-operating property types as of the end of the taxable year.

(4) Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft", shall be filed by public service companies with the Department of Revenue, reporting the assessed value of all Kentucky apportioned and regular licensed motor vehicles, railroad car lines and commercial watercraft as of the end of the year.

(5) Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", shall be filed by public service companies with the Department of Revenue, reporting a financial statement (balance sheet) as of December 31 for the system operating unit including Kentucky.

(6) Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement", shall be filed by public service companies with the Department of Revenue, reporting a financial statement (income statement) for twelve (12) months ending December 31 for the system operating unit including Kentucky.

(7) Revenue Form 61A200(E), "Filing Extension Application", shall be used by public service

1 companies to request an extension of time to file the public service company tax return.

2 (8) Revenue Form 61A200(G), "Report of Capital Stocks", shall be filed by public service  
3 companies with the Department of Revenue, reporting an analysis of their capital stocks as of the  
4 end of the taxable year.

5 (9) Revenue Form 61A200(H), "Report of Funded Debt", shall be filed by public service  
6 companies with the Department of Revenue reporting an analysis of their debt as of the end of  
7 the taxable year.

8 (10) Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", shall be filed by  
9 public service companies with the Department of Revenue, reporting a summary of the business  
10 activity within each taxing district.

11 (11) Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and  
12 Nonoperating Property", shall be filed by public service companies with the Department of Rev-  
13 enue reporting a summary of the amount of operating and nonoperating property owned or leased  
14 in this state, by each county, city and special district.

15 (12) Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction", shall be  
16 filed by public service companies with the Department of Revenue, reporting an inventory of the  
17 amount and kind of operating property, owned or leased, located in this state, for each county,  
18 city and special taxing district.

19 (13) Revenue Form 61A200(K2), "Nonoperating~~[Nonoperating/Nonutility]~~ Property Listing  
20 by Taxing Jurisdiction", shall be filed by public service companies with the Department of Rev-  
21 enue reporting an inventory of the amount and kind of nonoperating property owned or leased,  
22 located in this state, for each county, city and special taxing district.

23 (14) Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier

1 Property for All Interstate Companies", shall be filed by interstate, noncarrier, public service  
2 companies with the Department of Revenue, reporting property and business factors in total and  
3 for the state of Kentucky.

4 (15) Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate Rail-  
5 road and Sleeping Car Companies", shall be filed by interstate railroad and sleeping car compa-  
6 nies with the Department of Revenue, reporting property and business factors in total and for the  
7 state of Kentucky.

8 (16) Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in Ken-  
9 tucky By Taxing District", shall be filed by public service companies with the Department of  
10 Revenue, reporting all leased real property and the terms of the lease by taxing district.

11 (17) Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located in  
12 Kentucky By Taxing District", shall be filed by public service companies with the Department of  
13 Revenue, reporting all leased personal property and the terms of the lease by taxing district.

14 (18) Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating  
15 Lease Payments", shall be filed by public service companies with the Department of Revenue re-  
16 porting the annual operating lease payments paid during the calendar year.

17 (19) Revenue Form 61A200(O), "Railroad Private Car Mileage Report", shall be filed by rail-  
18 road car line companies with the Department of Revenue reporting the name and address of the  
19 company and the mileage in Kentucky.

20 (20) Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and Resi-  
21 dential Landfills", shall be filed by landfills with the Department of Revenue, reporting historic,  
22 current, and projected operational information.

23 (21) Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax Ex-

1    emption", shall be filed by public service companies with the Department of Revenue, reporting  
2    certified pollution control equipment, the original cost, and the net book value.

3       (22) Revenue Form 61A200(U), "Industrial Revenue Bond Property", shall be filed by a pub-  
4    lic service company to list real and tangible personal property purchased with an industrial reve-  
5    nue bond.

6       (23) Revenue Form 61A202, "2015[~~2014~~] Public Service Company Property Tax Return for  
7    Railroad Car Line", shall be filed by railroad car line companies with the Department of Reve-  
8    nue, classifying the railcars by type and reporting cost, age, and mileage for each railcar.

9       (24) Revenue Form 61A206(P), "Public Service Company Property Tax Forms and Instruc-  
10   tions for Commercial Air Passenger and Air Freight Carriers 2015[~~2014~~]", shall be the packet of  
11   files and instructions relating to Revenue Form 61A206 for use by commercial air passenger and  
12   air freight carriers reporting company name, location and other pertinent information with the  
13   Department of Revenue.

14       (25) Revenue Form 61A206, "Public Service Company Property Tax Return For Commercial  
15   Air Passenger and Air Freight Carriers", shall be filed by all commercial air passenger and air  
16   freight carriers reporting taxpayer name, location and other pertinent information with the De-  
17   partment of Revenue.

18       (26) Revenue Form 61A206(A), "Filing Extension Application for Public Service Company  
19   Property Tax Return", shall be used by commercial air passenger and air freight carriers to re-  
20   quest an extension of time to file the commercial air passenger and air freight carriers tax return.

21       (27) Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor Ve-  
22   hicles", shall be filed by commercial air passenger and air freight carriers to report vehicles, both  
23   owned and leased, registered within the state of Kentucky as of December 31.

(28) Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air Passenger and Air Freight Carriers", shall inform~~[be used by]~~ all commercial, passenger or cargo airlines conducting business in Kentucky of the requirement to provide the Department of Revenue with year-end financial statements, a complete annual report, and a complete 10K report (FCC annual report) for the twelve (12) month period ending December 31.

(29) Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", shall be filed by commercial air passenger and air freight carriers providing a complete listing of fleet aircraft owned and capital-leased as of December 31.

(30) Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", shall be filed by commercial air passenger and air freight carriers providing a complete listing of operating leased fleet aircraft.

(31) Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", shall be filed by all commercial air passenger and air freight carriers providing a complete listing of all fleet managed aircraft and aircraft held for resale or nonoperating.

(32) Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport", shall be filed by all commercial air passenger and air freight carriers providing a listing of all arrivals, departures, and ground time at all Kentucky airports and heliports.

(33) Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors", shall be filed by all commercial air passenger and air freight carriers listing property factors and business factors.

(34) Revenue Form 61A206(G), "Report of Funded Debt", shall be filed by all commercial air passenger and air freight carriers listing all debt obligations, both long term and short term, by class and obligation.

1 (35) Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in Ken-  
2 tucky By Taxing District", shall be filed by all commercial air passenger and air freight carriers  
3 listing all real property in Kentucky leased on an operating lease basis.

4 (36) Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in  
5 Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight car-  
6 riers listing all personal property in Kentucky leased on an operating lease basis.

7 (37) Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating Lease  
8 Payments", shall be filed by all commercial air passenger and air freight carriers listing all an-  
9 nual operating lease payments.

10 (38) Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky By  
11 Taxing District", shall be filed by all commercial air passenger and air freight carriers listing all  
12 real property owned in Kentucky.

13 (39) Revenue Form 61A206(L), "Report of Owned Personal Property Located in Kentucky  
14 By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing  
15 all personal property owned in Kentucky.

16 (40) Revenue Form 61A206(M), "Summary Report of Total System and Kentucky Opera-  
17 tions", shall be filed by all commercial air passenger and air freight carriers listing all real and  
18 personal property owned and leased, providing the original cost, depreciation and depreciated  
19 cost values.

20 (41) Revenue Form 61A206(N), "Industrial Revenue Bond Property", shall be filed by all  
21 commercial air passenger and air freight carriers listing real and tangible property purchased  
22 with an industrial revenue bond.

23 (42) Revenue Form 61A206(O), "Public Service Company Sales", shall be filed by commer-

1 cial air passenger and air freight carriers listing any assets bought or sold during the year.

2 (43) Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return  
3 2015[2014]", shall be the packet of files and instructions relating to Revenue Form 61A207 for  
4 use by commercial watercraft owners both resident and nonresident, reporting the watercraft's  
5 book value, original cost and total and Kentucky route mileage with the Department of Revenue.

6 (44) Revenue Form 61A207, "2015[2014] Commercial Watercraft Personal Property Tax Re-  
7 turn", shall be filed by all commercial watercraft owners, both resident and nonresident, report-  
8 ing the watercraft's book value, original cost, and total and Kentucky route mileage with the De-  
9 partment of Revenue.

10 (45) Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", shall be  
11 filed with the Department of Revenue, reporting all owned vessels (both available and operating)  
12 in their fleet as of January 1, 2015[2014].

13 (46) Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others", shall  
14 be filed with the Department of Revenue, reporting all owned vessels that are in possession of  
15 other persons, companies, corporations, operators, or charterers as of January 1, 2015[2014].

16 (47) Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession", shall be  
17 filed with the Department of Revenue, reporting all nonowned vessels (both available and oper-  
18 ating) in their fleet as of January 1, 2015[2014].

19 (48) Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", shall be  
20 filed with the Department of Revenue, reporting the original cost, cost of rebuilds and the cost of  
21 major improvements of all owned and nonowned vessels.

22 (49) Revenue Form 61A207(E), "Report of Kentucky Route Miles", shall be filed with the  
23 Department of Revenue reporting the system route miles traveled on Kentucky waterways.



1 (50) Revenue Form 61A207(F), "Report of System Route Miles", shall be filed with the De-  
2 partment of Revenue reporting the system route miles traveled on United States waterways.

3 (51) Revenue Form 61A209, "Public Service Company Sales", shall be filed by public service  
4 companies with the Department of Revenue, reporting any full or partial sale or purchase of as-  
5 sets of the public service company.

6 (52) Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased  
7 Motor Vehicles with Kentucky Situs", shall be filed by public service companies with the De-  
8 partment of Revenue reporting all motor vehicles owned or leased within Kentucky.

9 (53) Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned  
10 and/or Leased Motor Vehicles with Kentucky Situs", shall provide instructions for completing  
11 Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Ve-  
12 hicles with Kentucky Situs".

13 (54) Revenue Form 61A211(IP), "Instructions For Editing the Public Service Company Motor  
14 Vehicle Printout", shall provide instructions for editing the computer printout of previously re-  
15 ported licensed vehicles sent by the Department of Revenue to public service companies that  
16 have listed vehicles with the department in prior years.

17 (55) Revenue Form 61A230, "Notice of Assessment", shall be sent by the Department of  
18 Revenue to the taxpayer notifying him or her of the final assessment of the public service com-  
19 pany property.

20 (56) Revenue Form 61A240, "Notice of Assessment", shall be sent by the Department of  
21 Revenue to the taxpayer notifying him or her of a tentative assessment of the public service  
22 company property. This notice shall inform the taxpayer of the protest period.

23 (57) Revenue Form 61A250, "Notice of Assessment", shall be sent by the Department of

1 Revenue to the taxpayer notifying the taxpayer of his or her claim of assessed value on public  
2 service company property.

3 (58) Revenue Form 61A255, "Public Service Company Property Tax Statement", shall be  
4 used by the counties, schools and special districts to bill public service companies for local prop-  
5 erty taxes.

6 (59) Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company Property  
7 Tax Statement", shall provide instructions for completing Revenue Form 61A255, "Public Ser-  
8 vice Company Property Tax Statement".

9 (60) Revenue Form 61A500(P), 2015~~[2014]~~ Personal Property Tax Forms and Instructions  
10 for Communications Service Providers and Multichannel Video Programming Service Provid-  
11 ers", shall be the packet of files and instructions relating to Revenue Form 61A500 for use by  
12 telecommunication, satellite, and cable television companies, reporting all tangible personal  
13 property with the Department of Revenue.

14 (61) Revenue Form 61A500, 2015~~[2014]~~ Tangible Personal Property Tax Return for Com-  
15 munications Service Providers and Multichannel Video Programming Service Providers", shall  
16 be filed by telecommunication, satellite, and cable television companies, reporting all tangible  
17 personal property with the Department of Revenue.

18 (62) Revenue Form 61A500(H), "Report of Total Personal Tangible Property in Kentucky",  
19 shall be filed by telecommunication, satellite, and cable television companies with the Depart-  
20 ment of Revenue, summarizing the Kentucky original cost, depreciation, and net book value of  
21 each class of tangible personal property.

22 (63) Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by  
23 Taxing District", shall be filed by telecommunication, satellite, and cable television companies

1 with the Department of Revenue, summarizing the Kentucky Original Cost by taxing jurisdic-  
2 tion.

3 (64) Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property Listing by  
4 Taxing District", shall be filed by telecommunication, satellite, and cable television companies  
5 with the Department of Revenue, summarizing the Kentucky reported value by taxing jurisdic-  
6 tion.

7 (65) Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District",  
8 shall be filed by telecommunication, satellite and cable television companies with the Depart-  
9 ment of Revenue and shall contain an inventory of the amount and kind of personal property  
10 owned and located in Kentucky by taxing jurisdiction.

11 (66) Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse", shall  
12 be filed by distilleries with the Department of Revenue to report inventory as of January 1.

13 (67) Revenue Form 61A508-S1, "Schedule 1 Office~~[Department]~~ of Property Valuation Cost  
14 of Production Schedule", shall be filed by distilleries with the Department of Revenue, reporting  
15 the average cost per gallon of production.

16 (68) Revenue Form 61A508-S2, "Schedule 2 Office~~[Department]~~ of Property Valuation Sto-  
17 rage Cost Schedule", shall be filed by distilleries with the Department of Revenue, reporting av-  
18 erage per barrel storage cost.

19 (69) Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales and Purchases (Bour-  
20 bon Only)", shall be filed by distilleries with the Department of Revenue, reporting the date of  
21 the sale or purchase, the number of barrels, age, and the price.

22 (70) Revenue Form 61A508-S4, "Schedule 4", shall be filed by distilleries with the Depart-  
23 ment of Revenue, reporting the fair cash value of bulk inventory summarized on Form 61A508.

1 (71) Revenue Form 61A508-S5, "Schedule 5", shall be filed by distilleries with the Depart-  
2 ment of Revenue, reporting the fair cash values of case goods summarized on Form 61A508.

3 (72) Revenue Form 61A508-S6, "Schedule 6 Industrial Revenue Bond Property", shall be  
4 filed with the Department of Revenue, reporting property purchased with an industrial revenue  
5 bond.

6 (73) Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement", shall be  
7 used by county clerks and local tax jurisdictions to bill assessments of distilled spirits and tele-  
8 com personal property.

9 (74) Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft Assess-  
10 ment", shall inform taxpayers of the protest procedures on Commercial Watercraft assessments.

11 (75) Revenue Form 61F008, "Notification Protesting Your Assessment", shall inform taxpay-  
12 ers of the protest procedures on Railroad Car Line assessments.

13 (76) Revenue Form 61F009, "Notification Protesting Your Assessment", shall inform taxpay-  
14 ers of the protest procedures on Public Service Company Property Tax assessments.

15 (77) Revenue Form 61F010, "Property Value Assessments for Public Service and Centrally  
16 Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", shall inform tax-  
17 payers of the protest procedures on Distilled Spirits assessments.

18 (78) Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice", shall  
19 be issued by the Department of Revenue to notify motor vehicle owners of their ad valorem  
20 property tax liabilities and registration renewal deadline.

21 (79) Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second Notice",  
22 shall be issued by the Department of Revenue to notify motor vehicle and boat owners of their  
23 delinquent ad valorem property tax liabilities.

1 (80) Revenue Form 62A008, "Motor Vehicle Tax Notice", shall be issued by the Department  
2 of Revenue to notify motor vehicle owners of their ad valorem property tax liabilities.

3 (81) Revenue Form 62A009, "Map Sales Invoice", shall be provided to the customer by the  
4 Department of Revenue as a receipt for payment of maps purchased.

5 (82) Revenue Form 62A010, "Notice for Boat Transfer", shall be issued to January 1 owners  
6 of boats transferred during the calendar year informing them of the ad valorem tax due on the  
7 transferred boat.

8 (83) Revenue Form 62A013, "Application for Assessment Moratorium Certificate", shall be  
9 filed by property owners seeking an assessment moratorium on qualifying existing property un-  
10 dergoing repair, rehabilitation or restoration. The form shall be filed with the proper administrat-  
11 ing agency of the county in which the property is located, thirty (30) days prior to restoration or  
12 repair.

13 (84) Revenue Form 62A015, "2015~~[2014]~~ Motor Vehicle and Watercraft Property Tax Rate  
14 Certification", shall be submitted annually to the Department of Revenue by motor vehicle and  
15 watercraft taxing jurisdictions to certify the rates established by the taxing jurisdiction for motor  
16 vehicles and watercraft.

17 (85) Revenue Form 62A016, "Quietus", shall be issued by the Department of Revenue to cer-  
18 tify that a county clerk is in good standing with regard to the conduct of ad valorem property tax  
19 collection duties.

20 (86) Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle and  
21 Boat Bills", shall be completed by the Department of Revenue and county clerk to certify the to-  
22 tal number of motor vehicle and boat accounts for a given county and find the county clerk's  
23 compensation for making tax bills.

1 (87) Revenue Form 62A020, "Intercounty Property Tax Collections", shall be completed by  
2 the Department of Revenue to list distributions of ad valorem property tax made to individual  
3 taxing jurisdictions.

4 (88) Revenue Form 62A023, "Application for Exemption from Property Taxation", shall be  
5 filed by organizations seeking a property tax exemption under Ky. Const. Sec. 170. This form  
6 shall be filed with the property valuation administrator of the county in which the property is lo-  
7 cated.

8 (89) Revenue Form 62A030, "Request for Reproduction of PVA Public Records and Contract  
9 for Commercial Users", shall be submitted to request copies of documents required to be retained  
10 by the PVA.

11 (90) Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor Ve-  
12 hicle/Boat/Trailer Property Tax", shall be completed by the owner of a vehicle, boat, or trailer at  
13 the property valuation administrator's office in order to correct owner or vehicle, boat, or trailer  
14 information in the ad valorem tax computer system. The PVA shall present the form to the coun-  
15 ty clerk when a tax refund is authorized.

16 (91) Revenue Form 62A200(P), "2015[~~2014~~] Unmined Coal Property Tax Information Re-  
17 turn", shall be the packet of files and instructions relating to Revenue Form 62A200 for use by  
18 owners or lessees of unmined minerals, reporting filer information with the Department of Reve-  
19 nue.

20 (92) Revenue Form 62A200, "2015[~~2014~~] Unmined Coal Property Tax Information Return",  
21 shall be filed by owners or lessees of unmined minerals, reporting filer information with the De-  
22 partment of Revenue.

23 (93) Revenue Form 62A200, "Schedule A Fee Property Ownership", shall be filed by owners

1 or lessees of unmined minerals with the Department of Revenue, reporting ownership informa-  
2 tion for each parcel or royalty information for each leased parcel.

3 (94) Revenue Form 62A200, "Schedule B Leased Property", shall be filed by all lessees and  
4 sublessees with the Department of Revenue, reporting ownership information for each parcel or  
5 royalty information for each leased parcel.

6 (95) Revenue Form 62A200, "Schedule C Property or Stock Transfers", shall be filed by both  
7 purchasers and sellers of unmined mineral property, with the Department of Revenue, reporting  
8 details of the transaction.

9 (96) Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments",  
10 shall be filed by lessors or lessees of unmined minerals, with the Department of Revenue, report-  
11 ing the parcel number, the date the lease was terminated and the seams assigned.

12 (97) Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", shall  
13 be filed by surface owners, who own the mineral rights in their entirety and are engaged primari-  
14 ly in farming, to be excepted from the unmined minerals tax.

15 (98) Revenue Form 62A200, "Schedule F Geological Information by County", shall be filed  
16 by owners or lessees of unmined minerals, with the Department of Revenue, reporting explora-  
17 tion and analytical information.

18 (99) Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill" shall be used by the  
19 sheriff to inform taxpayers of an omitted real estate property tax liability.

20 (100) Revenue Form 62A302, "Request for Information for Local Board of Tax Appeals",  
21 shall be filed by taxpayers with the property valuation administrator, if appealing their assess-  
22 ment on real property.

23 (101) Revenue Form 62A303, "Minutes of the Board of Assessment Appeals", shall be used

1 by the county clerk to record the proceedings of the local board of assessment appeals,  
2 list~~(listing)~~ taxpayer information, provide a description of the property, include the property  
3 valuation administrator's assessment and indicate the amount of increase or decrease in value  
4 ~~[increase/decrease]~~.

5 (102) Revenue Form 62A303-A, "Certification", shall be used by the county clerk to affirm  
6 that the minutes of the local board of assessment appeals are~~is~~ accurate.

7 (103) Revenue Form 62A303-B, "Summary of Appeals Filed With the County Board of As-  
8 essment Appeals", shall be used by the county clerk to list all appeals filed with the local board  
9 of assessment appeals, including the date and time the hearing has been scheduled.

10 (104) Revenue Form 62A303-C, "Justification for Decision of Local Board of Assessment  
11 Appeals", shall be used to list a justification of the decision of the local board of assessment ap-  
12 peals.

13 (105) Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of Real  
14 Property Tax Roll", shall be filed by the property valuation administrator by the first Monday in  
15 April, showing a recapitulation of property assessments by type of property and by taxing dis-  
16 trict. This form shall also be known as "first recap".

17 (106)~~(102)~~ Revenue Form 62A305, "Property Valuation Administrator's Summary of Real  
18 Property Tax Roll Changes (Since Recapitulation)", shall be filed by the property valuation ad-  
19 ministrator within six (6) days of the conclusion of the real property tax roll inspection period,  
20 showing all changes made since the submission of Revenue Form 62A304. This form shall also  
21 be known as "final recap" or "second recap".

22 (107)~~(103)~~ Revenue Form 62A307, "Property Owner Conference Record", shall be used by  
23 the property valuation administrator to document a property owner's appeal conference. The



1 property owner or his or her representative shall be asked to sign the record and shall be given a  
2 copy of the record.

3 (108)~~(104)~~ Revenue Form 62A323, "Record of Additions and Deletions", shall be used by  
4 the PVA to report all real property additions and deletions for a particular assessment year.

5 (109)~~(105)~~ Revenue Form 62A329, "Annual Report of Domestic Life Insurance Compa-  
6 nies", shall be filed by life insurance companies doing business in Kentucky, with the Depart-  
7 ment of Revenue, reporting the fair cash value of the company's intangible property, both taxa-  
8 ble and exempt, and the aggregate amount.

9 (110)~~(106)~~ Revenue Form 62A350, "Application for Exemption Under the Homes-  
10 tead/Disability Amendment", shall be filed by property owners seeking an exemption from prop-  
11 erty taxes under Ky. Const. Sec. 170. This application shall be filed with the property valuation  
12 administrator of the county in which the residential unit is located.

13 (111)~~(107)~~ Revenue Form 62A352, "Notice to Real Property Owner of Assessment by  
14 Property Valuation Administrator", shall be mailed to the property owner by the property valua-  
15 tion administrator notifying him or her of the assessment amount and of his or her appeal rights.

16 (112)~~(108)~~ Revenue Form 62A353, "Notice of Listing of Omitted Real Property", shall be  
17 mailed by the property valuation administrator to the property owner. This document shall notify  
18 the property owner that his or her omitted property has been listed and assessed and of his or her  
19 appeal rights.

20 (113)~~(109)~~ Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board  
21 of Assessment Appeals", shall be sent from the Board of Assessment Appeals to the property  
22 owner to inform him or her of its ruling.

23 (114)~~(110)~~ Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills

1 From the Sheriff to the County Clerk", shall be signed by both the sheriff and county clerk to af-  
2 firm the number and total amount of delinquent tax bills transferred from the sheriff to the coun-  
3 ty clerk.

4 ~~(115)~~~~(114)~~ Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Post-  
5 marked Payments Received After the Delinquent Tax Bill Transfer Date", shall be signed by  
6 both the sheriff and the county clerk to affirm payments received by the sheriff via mail and  
7 postmarked timely after the transfer date.

8 ~~(116)~~~~(112)~~ Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred  
9 to the County Clerk", shall be used by the sheriffs to report delinquent real estate tax bills that  
10 were transferred from the sheriff to the county clerk's office.

11 ~~(117)~~~~(113)~~ Revenue Form 62A360, "Order Correcting Erroneous Assessment", shall be is-  
12 sued to the collection agency (county sheriff or clerk) and taxpayer correcting an erroneous min-  
13 eral property tax assessment.

14 ~~(118)~~~~(114)~~ Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax  
15 Bills Transferred to the County Clerk", shall be used by the sheriff to report delinquent personal  
16 property tax bills transferred from the sheriff to the county clerk's office.

17 (119) Revenue Form 62A362-A, "Certification", shall be used by the sheriff to affirm that the  
18 list of delinquent personal property tax bills transferred to the county clerk is correct.

19 ~~(120)~~~~(115)~~ Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", shall  
20 be submitted by the county clerk in order to receive payment for each property tax bill prepared,  
21 with one-half (1/2) paid out of the county treasury and one-half (1/2) paid out of the State Trea-  
22 sury.

23 ~~(121)~~~~(116)~~ Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax

1 Bills", shall be submitted by the county clerk in order to receive payment of one (1) dollar for  
2 each omitted property tax bill prepared, with one-half (1/2) paid out of the county treasury and  
3 one-half (1/2) paid out of the State Treasury.

4 (122)~~(117)~~ Revenue Form 62A364, "County Clerk's Monthly Report of Omitted Assess-  
5 ments", shall be used by the county clerk to report omitted assessments made by the property  
6 valuation administrator.

7 (123)~~(118)~~ Revenue Form 62A365, "Nonresidency Affidavit", shall be filed as proof of non-  
8 residency in Kentucky as of January 1, for ad valorem tax purposes.

9 (124)~~(119)~~ Revenue Form 62A366, "Order Correcting Erroneous Assessment", shall be  
10 filed by the property valuation administrator with the sheriff, to correct an error made in an as-  
11 sessment of property.

12 (125)~~(120)~~ Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assess-  
13 ment", shall be filed by the property valuation administrator with the sheriff, to correct an error  
14 made in a delinquent assessment of property.

15 (126)~~(121)~~ Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", shall be  
16 filed by a taxpayer for refunds of property tax.

17 (127)~~(122)~~ Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental  
18 Property Tax Bills", shall be used by a property valuation administrator to prepare additional or  
19 supplemental tax bills.

20 (128)~~(123)~~ Revenue Form 62A367-A, "Instructions for Preparation of Addition-  
21 al/Supplemental Tax Bills and Official Receipt", shall be provided to assist the PVA with the  
22 preparation of additional or supplemental tax bills.

23 (129)~~(124)~~ Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax

1 Collections", shall be used by county clerks to report monthly to the Department of Revenue de-  
2 linquent property tax collections for the 1997 tax year only.

3 ~~(130)~~~~(125)~~ Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax  
4 Collections", shall be used by county clerks to report monthly to the Department of Revenue de-  
5 linquent property tax collections for tax years after 1997.

6 ~~(131)~~~~(126)~~ Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax  
7 Collections", shall be used by county clerks to report monthly to the Department of Revenue de-  
8 linquent property tax collections for 1996 and earlier tax years.

9 ~~(132)~~~~(127)~~ Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax  
10 Collections", shall be used by county clerks to report monthly to the Department of Revenue  
11 state commission from delinquent property tax collections.

12 ~~(133)~~~~(128)~~ Revenue Form 62A370, "Kentucky Department of Revenue Certificate of Regis-  
13 tration", shall be issued by the Department of Revenue to individuals, corporations or partner-  
14 ships proving eligibility to purchase certificates of delinquency. This certificate shall be pre-  
15 sented to the county clerk at the time the third-party purchaser registers for the tax sale.

16 ~~(134)~~~~(129)~~ Revenue Form 62A370A, "Kentucky Department of Revenue Application for  
17 Certificate of Registration to Purchase Certificates of Delinquency", shall be submitted to the  
18 Department of Revenue by individuals, corporations or partnerships seeking to purchase certifi-  
19 cates of delinquency offered for sale by the county clerk.

20 ~~(135)~~~~(130)~~ Revenue Form 62A371, "Attestation Form For Use When Taxpayer Cannot  
21 Make Contact With A Third Party Purchaser", shall be used by the taxpayer to attest to the coun-  
22 ty clerk that the taxpayer attempted to contact the third party purchaser in the manner specified  
23 by KRS 134.127(3)(e) and was unsuccessful.

1        (136)~~(131)~~ Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous Assess-  
2        ments", shall be used by the sheriff to report all exonerations made to the tax bills by the proper-  
3        ty valuation administrator.

4        (137)~~(132)~~ Revenue Form 62A372-A, "Certification", shall be used by the sheriff to affirm  
5        that the list of exonerations is accurate.

6        (138)~~(133)~~ Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment",  
7        shall be issued by the sheriff to a person who has paid property taxes on behalf of another and  
8        wishes to be treated as a transferee under KRS 134.121.

9        (139)~~(134)~~ Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale Registra-  
10       tion", shall be used by the county clerk to register third parties interested in purchasing certifi-  
11       cates of delinquency offered for sale by the county clerk.

12       (140)~~(135)~~ Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a  
13       Third Party", shall be used by the county clerk to release the lien of a certificate of delinquency  
14       that has been refunded to a third party purchaser.

15       (141)~~(136)~~ Revenue Form 62A377, "In House Release of Third Party Purchaser Lien When  
16       Lien is Paid to Clerk", shall be used by the county clerk to release a certificate of delinquency  
17       when the certificate of delinquency has been paid by the taxpayer and the third party purchaser  
18       cannot be located.

19       (142)~~(137)~~ Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles  
20       Not Registered in this State", shall be filed by every person providing rental space for mobile  
21       homes and recreational vehicles not registered in Kentucky. This form shall be filed with the  
22       property valuation administrator of the county in which the park is located.

23       (143)~~(138)~~ Revenue Form 62A379, "Listing of Omitted Real Property", shall be used by a

1 taxpayer to voluntarily list any property previously omitted from the tax roll or shall be used by a  
2 property valuation administrator to list any involuntarily omitted property.

3 (144)~~(139)~~ Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff  
4 to Property Valuation Administrator", shall be used by the sheriff to provide an updated address  
5 to the property valuation administrator in accordance with KRS 134.119(8).

6 (145)~~(140)~~ Revenue Form 62A384C, "Clay Property Tax Return", shall be filed with the  
7 Department of Revenue by persons owning or leasing clay property, reporting the owner's name  
8 and address, percent ownership, product tons, and royalty rate.

9 (146)~~(141)~~ Revenue Form 62A384C(I) "Instructions to Complete Clay Property Tax Re-  
10 turn", shall be used by owners and lessees of land containing mineable clay minerals to file Rev-  
11 enue Form 62A384C.

12 (147)~~(142)~~ Revenue Form 62A384-G, "Natural Gas Property Tax Return", shall be filed  
13 with the Department of Revenue by persons owning or leasing developed natural gas properties,  
14 reporting the location of the property, total yearly gas production, number of producing wells,  
15 and the total dollar value of production.

16 (148)~~(143)~~ Revenue Form 62A384-G/O(I) "Gas/Oil," shall be used as a letter informing  
17 owners of natural gas and oil property of the responsibility to file, the filing deadline, and where  
18 to locate the forms.

19 (149)~~(144)~~ Revenue Form 62A384L, "Limestone and Sand and Gravel Property Tax Re-  
20 turn", shall be filed with the Department of Revenue by persons owning or leasing limestone,  
21 sand or gravel properties reporting mineral location, type of mining and production in the last  
22 three (3) years.

23 (150)~~(145)~~ Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", shall be

1 filed with the Department of Revenue by all persons, corporations, businesses and partnerships  
2 owning, leasing or having knowledge of developed oil properties to report developed oil property  
3 in Kentucky.

4 ~~(151)~~~~(146)~~ Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", shall  
5 be used by sheriffs to acknowledge receipt of the county's property tax bills and to document the  
6 total tax amount to be collected for each taxing district.

7 ~~(152)~~~~(147)~~ Revenue Form 62A385-A, "Sheriff's Receipt For Unpaid and Partially Paid Tax  
8 Bills", shall be used by incoming sheriffs to give receipt to the outgoing sheriff for the unpaid  
9 and partially paid tax bills outstanding when he or she assumes office.

10 ~~(153)~~ Revenue Form 62A386, "Sheriff's Official Receipt for Additional/Supplemental Prop-  
11 erty Tax ~~Bill(s)~~~~Bills~~", shall be used by the sheriff to acknowledge receipt of additional or sup-  
12 plemental property tax bills and to document the amount to be collected for each taxing district.

13 ~~(154)~~~~(148)~~ Revenue Form 62A393, "Sheriff's Property Tax Account Statement", shall be  
14 used by the Department of Revenue to conduct the annual property tax settlement with the she-  
15 riff.

16 ~~(155)~~~~(149)~~ Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account State-  
17 ment", shall be used by the Department of Revenue to conduct the property tax settlement with  
18 the incoming sheriff.

19 ~~(156)~~~~(150)~~ Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account State-  
20 ment", shall be used by the Department of Revenue to conduct the property tax settlement with  
21 the outgoing sheriff.

22 ~~(157)~~~~(151)~~ Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections",  
23 shall be used by sheriffs to report to the Department of Revenue property tax collections for the

1 month.

2 ~~(158)~~~~(152)~~ Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle  
3 Property Tax Collections", shall be submitted by the county clerk to the Department of Revenue  
4 and local taxing jurisdictions to report ad valorem property tax collections for the month.

5 ~~(159)~~~~(153)~~ Revenue Form 62A398, "Property Valuation Administrator's Bond", shall be  
6 completed by property valuation administrators evidencing surety with the Commonwealth and a  
7 local school board and affirming a commitment to fulfill the duties of the office.

8 ~~(160)~~~~(154)~~ Revenue Form 62A500(P), "~~2015~~~~[2014]~~ Personal Property Tax Forms and In-  
9 structions", shall be the packet of files and instructions relating to Revenue Form 62A500 for use  
10 by owners or lessees of tangible personal property reporting taxpayer information, original cost  
11 of tangible property and reported value of tangible property with either the property valuation  
12 administrator of the county of taxable situs or with the Department of Revenue.

13 ~~(161)~~~~(155)~~ Revenue Form 62A500, "~~2015~~~~[2014]~~ Tangible Personal Property Tax Return",  
14 shall be filed by owners or lessees of tangible personal property reporting taxpayer information,  
15 original cost of tangible property and reported value of tangible property with either the property  
16 valuation administrator of the county of taxable situs or with the Department of Revenue.

17 ~~(162)~~~~(156)~~ Revenue Form 62A500-A, "~~2015~~~~[2014]~~ Tangible Personal Property Tax Return  
18 (Aircraft Assessments Only)", shall be filed by owners or lessees of aircraft not used for com-  
19 mercial purposes, with either the property valuation administrator of the county of taxable situs  
20 or with the Department of Revenue, reporting the federal registration number, make and model,  
21 and taxpayer's value for each aircraft.

22 ~~(163)~~~~(157)~~ Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return",  
23 shall be filed by persons in possession of consigned inventory, that has not been reported on



1 Revenue Form 62A500, with either the property valuation administrator of the county of taxable  
2 situs or the Department of Revenue, reporting consignor information and consigned inventory  
3 information.

4 ~~(164)~~~~(158)~~ Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return",  
5 shall be filed by lessees of tangible personal property who did not list the property on Revenue  
6 Form 62A500, with either the property valuation administrator of the county of taxable situs or  
7 with the Department of Revenue, reporting lessor information and equipment information.

8 ~~(165)~~~~(159)~~ Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31  
9 Tangible Personal Property Tax Return", shall be filed by boat dealers with the property valua-  
10 tion administrator of each county of taxable situs or with the Department of Revenue, containing  
11 a detailed listing of used boats held for sale by a licensed boat dealer.

12 ~~(166)~~~~(160)~~ Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34  
13 Tangible Personal Property Tax Return", shall be filed by automobile dealers, dealers with new  
14 boat and marine equipment held under a floor plan or dealers with new farm machinery held un-  
15 der a floor plan with the property valuation administrator of each county of taxable situs or with  
16 the Department of Revenue, containing a detailed listing of property reported on line 34 of the  
17 Tangible Personal Property Tax Return.

18 ~~(167)~~~~(161)~~ Revenue Form 62A500-W, 2015~~2014~~ Tangible Personal Property Tax Return  
19 (Documented Watercraft)", shall be filed by owners or lessees of documented vessels not used  
20 for commercial purposes, with either the property valuation administrator of the county of taxa-  
21 ble situs or with the Department of Revenue, reporting the coast guard number, make and model  
22 and taxpayer's value for each watercraft.

23 ~~(168)~~~~(162)~~ Revenue Form 62A600, "Domestic Savings and Loan Tax Return", shall be filed

1 with the Department of Revenue by savings and loans operating solely in Kentucky, reporting  
2 the balances in their capital accounts.

3 (169)~~(163)~~ Revenue Form 62A601, "Foreign Savings and Loan Tax Return", shall be filed  
4 with the Department of Revenue by foreign savings and loans authorized to do business in this  
5 state, reporting the balances in their capital accounts.

6 (170)~~(164)~~ Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities",  
7 shall be filed with the Department of Revenue, by taxpayers filing Revenue Form 62A600 or  
8 62A601, reporting the market value of U. S. government securities.

9 (171)~~(165)~~ Revenue Form 62A850, "Bank Deposits Tax Return", shall be filed with the De-  
10 partment of Revenue by financial institutions, reporting the amount of its deposits as of the pre-  
11 ceding January 1.

12 (172)~~(166)~~ Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits Franchise  
13 Tax", shall be filed by the local taxing district with the Department of Revenue to notify the De-  
14 partment of Revenue of the rate set on bank deposits.

15 (173)~~(167)~~ Revenue Form 62A863, "Financial Institutions Local Deposits Summary Re-  
16 port", shall be filed with the Department of Revenue, by financial institutions, reporting all depo-  
17 sits located within the state as of the preceding June 30, along with a copy of the most recent  
18 summary of deposits filed with the Federal Deposit Insurance Corporation.

19 (174)~~(168)~~ Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", shall be  
20 filed with the Department of Revenue, by financial institutions filing Revenue Form 62A863, to  
21 summarize deposits.

22 (175)~~(169)~~ Revenue Form 62A880, "Personal Property Assessment", shall be sent by the  
23 Department of Revenue to the owner of omitted personal property notifying him or her of the

1 value assessed by the department as well as all applicable penalties and interest.

2 (176)~~(170)~~ Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment", shall be  
3 sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or her  
4 interest in unmined coal property.

5 (177)~~(171)~~ Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice", shall  
6 be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or  
7 her interest in limestone, sand or gravel property.

8 (178)~~(172)~~ Revenue Form 62B012, "Oil Assessment Notice", shall be sent by the Depart-  
9 ment of Revenue to the taxpayer notifying him or her of the value of his or her interest in oil  
10 property.

11 (179)~~(173)~~ Revenue Form 62B013, "Clay Assessment Notice", shall be sent by the Depart-  
12 ment of Revenue to the taxpayer notifying him or her of the value of his or her interest in clay  
13 property.

14 (180)~~(174)~~ Revenue Form 62B015, "Gas Assessment Notice", shall be sent by the Depart-  
15 ment of Revenue to the taxpayer notifying him or her of the value of his or her interest in gas  
16 property.

17 (181)~~(175)~~ Revenue Form 62F003, "Appeals Process for Real Property Assessments", shall  
18 be an informational brochure on the procedure to follow to appeal an assessment on real proper-  
19 ty.

20 (182)~~(176)~~ Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines", shall  
21 be used by the PVA to establish fees to be charged for the cost of reproduction, creation, or other  
22 acquisition of records.

23 (183)~~(177)~~ Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals", shall

1 be filed with the county clerk by any taxpayer who wishes to appeal his or her assessment on real  
2 property.

3 ~~(184)~~~~(178)~~ Revenue Form 62F200, "Important Reminder" shall be a postcard mailed to pre-  
4 vious filers of the Unmined Coal Property Tax Information Return as a reminder of the responsi-  
5 bility to file, the filing deadline, and where to locate the forms.

6 ~~(185)~~~~(179)~~ Revenue Form 62F384-G, "Important Reminder" shall be a postcard mailed to  
7 previous filers of the Natural Gas Property Tax Return as a reminder of the responsibility to file,  
8 the filing deadline, and where to locate the forms.

9 ~~(186)~~~~(180)~~ Revenue Form 62F500, "Important Reminder" shall be a postcard mailed to pre-  
10 vious filers of the Tangible Personal Property Tax Return as a reminder of the responsibility to  
11 file, the filing deadline and where to locate the forms.

12 ~~(187)~~~~(181)~~ Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans, Savings  
13 Banks and Similar Institutions for Intangible Property Tax Purposes", shall inform taxpayers,  
14 subject to intangible property tax on the value of their capital stock, of those institutions which  
15 issue obligations that are exempt from state ad valorem taxation.

16 Section 2. Severance Taxes - Required Forms. (1) Revenue Form 10A100, "Kentucky Tax  
17 Registration Application", shall be filed by taxpayers with a coal severance and processing tax  
18 account listing taxpayer information including mine name and mining permit number.

19 (2) Revenue Form 10A104, "Update Or Cancellation Of Kentucky Tax Account(s)", shall be  
20 used by taxpayers with a coal severance and processing tax account to update business informa-  
21 tion or to cancel the account.

22 (3) Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", shall be filed  
23 by the taxpayer to verify purchase coal deductions.

1 (4) Revenue Form 55A100, "Coal Severance Tax Return", shall be filed monthly by the tax-  
2 payer to report production and tax due.

3 (5) Revenue Form 55A100, "Part IV - Schedule of Purchased Coal", shall be used by the tax-  
4 payer to report coal purchased for processing and resale. "Part V - Schedule for Thin Seam Coal  
5 Tax Credit", shall be used by the taxpayer to apply for tax credit for underground mining of thin  
6 coal seams.

7 (6) Revenue Form 55A101, "Coal Severance Tax Return Instructions", shall be included with  
8 the coal tax return mailed to the taxpayer to assist in the completion of his or her return.

9 (7) Revenue Form 55A131, "Credit Memorandum", shall be used by the department to issue a  
10 credit to the taxpayer for an overpayment rather than a refund.

11 (8) Revenue Form 55A209, "Severance Tax Refund Application", shall be used by the tax-  
12 payer for the purpose of requesting a refund of tax overpaid.

13 (9) Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural  
14 Gas Tax", shall be used by persons dealing in minerals, natural gas or natural gas liquids who  
15 wish to register with the Department of Revenue to acquire an account number.

16 (10) Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", shall be  
17 used by registered natural gas and natural gas liquids taxpayers monthly to report production and  
18 tax due.

19 (11) Revenue Form 56A101, "Minerals Tax Return", shall be used by registered mineral tax-  
20 payers monthly to report production and tax due.

21 (12) Revenue Form 56A106, "Minerals Tax Certificate of Exemption", shall be used by min-  
22 eral taxpayers to claim exemptions from minerals tax for minerals purchased for the maintenance  
23 of a privately maintained but publicly dedicated road.

1 (13) Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals Severed in  
2 Kentucky and Schedule B, Minerals Purchased from Others for Processing by Taxpayer", shall  
3 be used by mineral taxpayers to compute gross value of minerals to be allocated and to show the  
4 allocation by county of the gross value of minerals severed in Kentucky and also shall be used by  
5 a taxpayer for showing minerals that are purchased from others for processing by the taxpayer.

6 (14) Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids Extracted in  
7 Kentucky by Taxpayer - Allocation", shall be used by natural gas taxpayers to show details of all  
8 natural gas extracted in Kentucky and sold to nonconsumers and also shall be used by natural gas  
9 taxpayers to allocate the natural gas to the county or counties where the natural gas or natural gas  
10 liquids were located prior to extraction.

12 (15) Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer From  
13 Kentucky Producers", shall be used by natural gas taxpayers who are first purchasers of natural  
14 gas to show gross value by county or counties from which the natural gas was extracted.

15 (16) Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C, Computation of  
16 Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to Clay", shall be  
17 used by mineral taxpayers that sever clay to compute tax due.

18 (17) Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky Oil  
19 Production Tax", shall be used by registered crude petroleum transporter's for reporting gross  
20 value and tax due.

21 (18) Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate Commerce", shall be used by mineral taxpayers for the purpose of determining the eligibility for the  
22 minerals tax credit.  
23

(19) Revenue Form 56A114, "Crude Petroleum Transporter's Application for Registration", shall be used by crude petroleum transporters who wish to acquire an account number with the Kentucky Department of Revenue.

Section 3. Incorporation by Reference. (1) The following material is incorporated by reference:

(a) Property tax - referenced material:

1. Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service Companies 2015[2014]", November 2014[October 2013];

2. Revenue Form 61A200, "Public Service Company Property Tax Return for Year Ending December 31, 2014[2013]", November 2014[October 2013];

3. Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations", November 2014[October 2013];

4. Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft", November 2014[October 2013];

5. Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", November 2014[October 2013];

6. Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement", November 2014[October 2013];

7. Revenue Form 61A200(E), "Filing Extension Application", November 2014[October 2013];

8. Revenue Form 61A200(G), "Report of Capital Stocks", November 2014[October 2013];

9. Revenue Form 61A200(H), "Report of Funded Debt", November 2014[October 2013];

10. Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", November

- 1    2014~~[October 2013]~~;
- 2        11. Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and
- 3    Nonoperating Property", November 2014~~[October 2013]~~;
- 4        12. Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction", Novem-
- 5    ber 2014~~[October 2013]~~;
- 6        13. Revenue Form 61A200(K2), "Nonoperating [~~Nonoperating/Nonutility~~] Property Listing
- 7    by Taxing Jurisdiction", November 2014~~[October 2013]~~;
- 8        14. Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier
- 9    Property for All Interstate Companies", November 2014~~[October 2013]~~;
- 10       15. Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate Rail-
- 11    road and Sleeping Car Companies", November 2014~~[October 2013]~~;
- 12       16. Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in Ken-
- 13    tucky By Taxing District", November 2014~~[October 2013]~~;
- 14       17. Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located in
- 15    Kentucky By Taxing District", November 2014~~[October 2013]~~;
- 16       18. Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating Lease
- 17    Payments", November 2014~~[October 2013]~~;
- 18       19. Revenue Form 61A200(O), "Railroad Private Car Mileage Report", November
- 19    2014~~;~~~~[October 2013]~~
- 20       20. Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and Resi-
- 21    dential Landfills", November 2014~~[October 2013]~~;
- 22       21. Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax Ex-
- 23    emption", November 2014~~[October 2013]~~;



22. Revenue Form 61A200(U), "Industrial Revenue Bond Property", November 2014~~[October 2013]~~;

23. Revenue Form 61A202, "2015~~[2014]~~ Public Service Company Property Tax Return for Railroad Car Line", November 2014~~[October 2013]~~;

24. Revenue Form 61A206(P), "Public Service Company Property Tax Forms and Instructions for Commercial Air Passenger and Air Freight Carriers 2015~~[2014]~~", November 2014~~[October 2013]~~;

25. Revenue Form 61A206, "Public Service Company Property Tax Return For Commercial Air Passenger and Air Freight Carriers", November 2014~~[October 2013]~~;

26. Revenue Form 61A206(A), "Filing Extension Application for Public Service Company Property Tax Return", November 2014~~[October 2013]~~;

27. Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor Vehicles", November 2014~~[October 2013]~~;

28. Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air Passenger and Air Freight Carriers", November 2014~~[October 2013]~~;

29. Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", November 2014~~[October 2013]~~;

30. Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", November 2014~~[October 2013]~~;

31. Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", November 2014~~[October 2013]~~;

32. Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport", November 2014~~[October 2013]~~;

- 1      33. Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors", No-  
2      vember 2014~~[October 2013]~~;
- 3      34. Revenue Form 61A206(G), "Report of Funded Debt", November 2014~~[October 2013]~~;
- 4      35. Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in Ken-  
5      tucky By Taxing District", November 2014~~[October 2013]~~;
- 6      36. Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in  
7      Kentucky By Taxing District", November 2014~~[October 2013]~~;
- 8      37. Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating Lease  
9      Payments", November 2014~~[October 2013]~~;
- 10     38. Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky By  
11     Taxing District", November 2014~~[October 2013]~~;
- 12     39. Revenue Form 61A206(L), "Report of Owned Personal Property Located In Kentucky By  
13     Taxing District", November 2014~~[October 2013]~~;
- 14     40. Revenue Form 61A206(M), "Summary Report of Total System and Kentucky Opera-  
15     tions", November 2014~~[October 2013]~~;
- 16     41. Revenue Form 61A206(N), "Industrial Revenue Bond Property", November 2014 ~~[Oeto-~~  
17     ~~ber 2013]~~;
- 18     42. Revenue Form 61A206(O), "Public Service Company Sales", November 2014~~[October~~  
19     ~~2013]~~;
- 20     43. Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return  
21     2015~~[2014]~~", November 2014~~[October 2013]~~;
- 22     44. Revenue Form 61A207, "2015~~[2014]~~ Commercial Watercraft Personal Property Tax Re-  
23     turn", November 2014~~[October 2013]~~;

45. Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", November 2014~~[October 2013]~~;

46. Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others", November 2014~~[October 2013]~~;

47. Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession", November 2014~~[October 2013]~~;

48. Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", November 2014~~[October 2013]~~;

49. Revenue Form 61A207(E), "Report of Kentucky Route Miles", November 2014~~[October 2013]~~;

50. Revenue Form 61A207(F), "Report of System Route Miles", November 2014~~[October 2013]~~;

51. Revenue Form 61A209, "Public Service Company Sales", November 2014~~[October 2013]~~;

52. Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", November 2014~~[October 2013]~~;

53. Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", November 2014~~[October 2013]~~;

54. Revenue Form 61A211(IP), "Instructions For Editing the Public Service Company Motor Vehicle Printout", November 2014~~[March 2013]~~;

55. Revenue Form 61A230, "Notice of Assessment", February 2010;

56. Revenue Form 61A240, "Notice of Assessment", July 2011;

57. Revenue Form 61A250, "Notice of Assessment", August 2008;

58. Revenue Form 61A255, "Public Service Company Property Tax Statement", January 2012;

59. Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company Property Tax Statement", July 2008;

60. Revenue Form 61A500(P), "2015[2014] Personal Property Tax Forms and Instructions for Communications Service Providers and Multichannel Video Programming Service Providers", December 2014[November 2014][October 2013];

61. Revenue Form 61A500, "2015[2014] Tangible Personal Property Tax Return for Communications Service Providers and Multichannel Video Programming Service Providers", December 2014[November 2014][October 2013];

62. Revenue Form 61A500(H), "Report of Total Personal Tangible Property in Kentucky", December 2014[November 2014][October 2013];

63. Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by Taxing District", December 2014[November 2014][October 2013];

64. Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property Listing by Taxing District", December 2014[November 2014][October 2013];

65. Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District", December 2014[November 2014][October 2013];

66. Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse", December 2014[November 2014][October 2013];

67. Revenue Form 61A508-S1, "Schedule 1 Office[Department] of Property Valuation Cost of Production Schedule", December 2014[November 2014][October 2013];

68. Revenue Form 61A508-S2, "Schedule 2 Office[Department] of Property Valuation Sto-

- 1   rage Cost Schedule", December 2014~~[November 2014]~~~~[(October 2013)]~~;
- 2       69. Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales and Purchases (Bour-
- 3   bon Only)", December 2014~~[November 2014]~~~~[(October 2013)]~~;
- 4       70. Revenue Form 61A508-S4, "Schedule 4", December 2014~~[November 2014]~~~~[(October~~
- 5   2013];
- 6       71. Revenue Form 61A508-S5, "Schedule 5", December 2014~~[November 2014]~~~~[(October~~
- 7   2013];
- 8       72. Revenue Form 61A508-S6, "Schedule 6 Industrial Revenue Bond Property", December
- 9   2014~~[November 2014]~~~~[(October 2013)]~~;
- 10      73. Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement", January
- 11   2012;
- 12      74. Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft Assess-
- 13   ment", July 2011;
- 14      75. Revenue Form 61F008, "Notification Protesting Your Assessment", July 2011;
- 15      76. Revenue Form 61F009, "Notification Protesting Your Assessment", July 2011;
- 16      77. Revenue Form 61F010, "Property Value Assessments for Public Service and Centrally
- 17   Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", March 2010;
- 18      78. Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice", 2006;
- 19      79. Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second Notice",
- 20   2006;
- 21      80. Revenue Form 62A008, "Motor Vehicle Tax Notice", 2006;
- 22      81. Revenue Form 62A009, "Map Sales Invoice", July, 2006;
- 23      82. Revenue Form 62A010, "Notice for Boat Transfer", 2009;

1 83. Revenue Form 62A013, "Application for Assessment Moratorium Certificate", December  
2 2009;

3 84. Revenue Form 62A015, "2015[2014] Motor Vehicle and Watercraft Property Tax Rate  
4 Certification", 2014[2013];

5 85. Revenue Form 62A016, "Quietus", 2014[2012];

6 86. Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle and  
7 Boat Bills", 2009;

8 87. Revenue Form 62A020, "Intercounty Property Tax Collections", 2009;

9 88. Revenue Form 62A023, "Application for Exemption from Property Taxation", July 2013;

10 89. Revenue Form 62A030, "Request for Reproduction of PVA Public Records and Contract  
11 for Commercial Users", February 2008;

12 90. Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor Ve-  
13 hicle/Boat/Trailer Property Tax", February 2009;

14 91. Revenue Form 62A200(P), "2015[2014] Unmined Coal Property Tax Information Re-  
15 turn", December 2014[2013];

16 92. Revenue Form 62A200, "2015[2014] Unmined Coal Property Tax Information Return",  
17 December 2014[2013];

18 93. Revenue Form 62A200, "Schedule A Fee Property Ownership", December 2014[2013];

19 94. Revenue Form 62A200, "Schedule B Leased Property", December 2014[2013];

20 95. Revenue Form 62A200, "Schedule C Property or Stock Transfers", December  
21 2014[2013];

22 96. Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments",  
23 December 2014[2013];

1 97. Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", De-  
2 cember 2014[~~2013~~];

3 98. Revenue Form 62A200, "Schedule F Geological Information by County", December  
4 2014[~~2013~~];

5 99. Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill", January 2013;

6 100. Revenue Form 62A302, "Request for Information for Local Board of Tax Appeals", Sep-  
7 tember 2005;

8 101. Revenue Form 62A303, "Minutes of the Board of Assessment Appeals", July 2014;

9 102. Revenue Form 62A303-A, "Certification", July 2014;

10 103. Revenue Form 62A303-B[303-B], "Summary of Appeals Filed With the County Board  
11 of Assessment Appeals", July 2014;

12 104. Revenue Form 62A303-C[303-C], "Justification For Decision of Local Board of As-  
13 essment Appeals", July 2014;

14 105. Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of Real  
15 Property Tax Roll", July 2014[~~December 2008~~];

16 106.[102-] Revenue Form 62A305, "Property Valuation Administrator's Summary of Real  
17 Property Tax Roll Changes (Since Recapitulation)", July 2014[~~December 2008~~];

18 107.[103-] Revenue Form 62A307, "Property Owner Conference Record", September 2005;

19 108.[104-] Revenue Form 62A323, "Record of Additions and Deletions", July  
20 2014[~~December 2008~~];

21 109.[105-] Revenue Form 62A329, "Annual Report of Domestic Life Insurance Companies",  
22 June 2014[~~August 2010~~];

23 110.[106-] Revenue Form 62A350, "Application for Exemption Under the Homes-

1 tead/Disability Amendment", December 2011;

2 111.[107.] Revenue Form 62A352, "Notice to Real Property Owner of Assessment by Proper-  
3 ty Valuation Administrator", April 2005;

4 112.[108.] Revenue Form 62A353, "Notice of Listing of Omitted Real Property", September  
5 2005;

6 113.[109.] Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board of  
7 Assessment Appeals", July 2014~~[August 2006]~~;

8 114.[110.] Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills  
9 From the Sheriff to the County Clerk", December 2009;

10 115.[111.] Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Post-  
11 marked Payments Received After the Delinquent Tax Bill Transfer Date", March 2010;

12 116.[112.] Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred  
13 to the County Clerk", December 2009;

14 117.[113.] Revenue Form 62A360, "Order Correcting Erroneous Assessment", 2011;

15 118.[114.] Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax  
16 Bills Transferred to the County Clerk", July 2014~~[December 2012]~~;

17 119. Revenue Form 62A362-A[~~(A)~~]. "Certification", July 2014;

18 120.[115.] Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", July  
19 2014~~[December 2007]~~;

20 121.[116.] Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax  
21 Bills", July 2014~~[December 2007]~~;

22 122.[117.] Revenue Form 62A364, "County Clerk's Monthly Report of Omitted Assess-  
23 ments", July 2014~~[February 2006]~~;



1     123.~~[118.]~~ Revenue Form 62A365, "Nonresidency Affidavit", January 2012;

2     124.~~[119.]~~ Revenue Form 62A366, "Order Correcting Erroneous Assessment", December

3     2013;

4     125.~~[120.]~~ Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assessment",

5     July 2014~~[December 2013]~~;

6     126.~~[121.]~~ Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", Decem-

7     ber 2013;

8     127.~~[122.]~~ Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental

9     Property Tax Bills", July 2014~~[December 2008]~~;

10    128.~~[123.]~~ Revenue Form 62A367-A, "Instructions for Preparation of Addition-

11    al/Supplemental Tax Bills and Official Receipt", July 2014~~[November 2011]~~;

12    129.~~[124.]~~ Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax

13    Collections", February 2006;

14    130.~~[125.]~~ Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax

15    Collections", February 2006;

16    131.~~[126.]~~ Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax Col-

17    lections", February 2006;

18    132.~~[127.]~~ Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax

19    Collections", February 2006;

20    133.~~[128.]~~ Revenue Form 62A370, "Kentucky Department of Revenue Certificate of Regis-

21    tration", November 2009;

22    134.~~[129.]~~ Revenue Form 62A370A, "Kentucky Department of Revenue Application for Cer-

23    tificate of Registration to Purchase Certificates of Delinquency", October 2013~~[2011]~~;

1        135.~~[130.]~~ Revenue Form 62A371, "Attestation Form For Use When Taxpayer Cannot Make  
2        Contact With A Third Party Purchaser", January 2013;  
3        136.~~[131.]~~ Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous Assess-  
4        ments", February 2006;  
5        137.~~[132.]~~ Revenue Form 62A372-A, "Certification", February 2006;  
6        138.~~[133.]~~ Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment", Janu-  
7        ary 2010;  
8        139.~~[134.]~~ Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale Registra-  
9        tion", November 2010;  
10       140.~~[135.]~~ Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a  
11       Third Party", February 2011;  
12       141.~~[136.]~~ Revenue Form 62A377, "In House Release Of Third Party Purchaser Lien When  
13       Lien Is Paid To Clerk", January 2013;  
14       142.~~[137.]~~ Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles Not  
15       Registered in this State", August 2013;  
16       143.~~[138.]~~ Revenue Form 62A379, "Listing of Omitted Real Property", December  
17       2014~~[2013]~~;  
18       144.~~[139.]~~ Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff to  
19       Property Valuation Administrator", September 2010;  
20       145.~~[140.]~~ Revenue Form 62A384C, "Clay Property Tax Return", January 2013;  
21       146.~~[141.]~~ Revenue Form 62A384C(I), "Instructions to Complete Clay Property Tax Return",  
22       January 2014;  
23       147.~~[142.]~~ Revenue Form 62A384-G, "Natural Gas Property Tax Return", January 2013;

1     ~~148.[143.]~~ Revenue Form 62A384-G/O(I), "Gas/Oil", January ~~2015[2014]~~;

2     ~~149.[144.]~~ Revenue Form 62A384L, "Limestone and Sand and Gravel Property Tax Return",  
3     January ~~2015[2014]~~;

4     ~~150.[145.]~~ Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", January 2013;

5     ~~151.[146.]~~ Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", ~~July,~~  
6     ~~2014[February 2006]~~;

7     ~~152.[147.]~~ Revenue Form 62A385-A, "Sheriff's Receipt for Unpaid and Partially Paid Tax  
8     Bills", ~~July 2014[February 2006]~~;

9     ~~153.~~ Revenue Form 62A386, "Sheriff's Official Receipt For Additional/Supplemental Proper-  
10    ty Tax Bill(s)", July 2014;

11    ~~154.[148.]~~ Revenue Form 62A393, "Sheriff's Property Tax Account Statement", February  
12    2006;

13    ~~155.[149.]~~ Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account Statement",  
14    February 2006;

15    ~~156.[150.]~~ Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account Statement",  
16    February 2006;

17    ~~157.[151.]~~ Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections",  
18    January 2010;

19    ~~158.[152.]~~ Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle  
20    Property Tax Collections", August 2011;

21    ~~159.[153.]~~ Revenue Form 62A398, "Property Valuation Administrator's Bond", September  
22    ~~2014[2010]~~;

23    ~~160.[154.]~~ Revenue Form 62A500(P), "~~2015[2014]~~ Personal Property Tax Forms and Instruc-

1 tions", November 2014[~~2013~~];

2 161.[~~155.~~] Revenue Form 62A500, "2015[~~2014~~] Tangible Personal Property Tax Return",

3 November 2014[~~2013~~];

4 162.[~~156.~~] Revenue Form 62A500-A, "2015[~~2014~~] Tangible Personal Property Tax Return

5 (Aircraft Assessments Only)", November 2014[~~2013~~];

6 163.[~~157.~~] Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return",

7 November 2014[~~2013~~];

8 164.[~~158.~~] Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", No-

9 vember 2014[~~2013~~];

10 165.[~~159.~~] Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31

11 Tangible Personal Property Tax Return", November 2014[~~2013~~];

12 166.[~~160.~~] Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34

13 Tangible Personal Property Tax Return", November 2014[~~2013~~];

14 167.[~~161.~~] Revenue Form 62A500-W, "2015[~~2014~~] Tangible Personal Property Tax Return

15 (Documented Watercraft)", November 2014[~~2013~~];

16 168.[~~162.~~] Revenue Form 62A600, "Domestic Savings and Loan Tax Return", August 2013;

17 169.[~~163.~~] Revenue Form 62A601, "Foreign Savings and Loan Tax Return", August 2013;

18 170.[~~164.~~] Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities", Au-

19 gust 2013;

20 171.[~~165.~~] Revenue Form 62A850, "Bank Deposits Tax Return", August 2013;

21 172.[~~166.~~] Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits Franchise

22 Tax", August 2011;

23 173.[~~167.~~] Revenue Form 62A863, "Financial Institutions Local Deposits Summary Report",

1 November 2014~~[August 2013]~~;

2 174.~~[168.]~~ Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", August 2013;

3 175.~~[169.]~~ Revenue Form 62A880, "Personal Property Assessment", October 2004;

4 176.~~[170.]~~ Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment", November  
5 2008;

6 177.~~[171.]~~ Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice", July  
7 2006;

8 178.~~[172.]~~ Revenue Form 62B012, "Oil Assessment Notice", July 2006;

9 179.~~[173.]~~ Revenue Form 62B013, "Clay Assessment Notice", July 2006;

10 180.~~[174.]~~ Revenue Form 62B015, "Gas Assessment Notice", July 2006;

11 181.~~[175.]~~ Revenue Form 62F003, "Appeals Process for Real Property Assessments", Sep-  
12 tember 2014~~[May 2009]~~;

13 182.~~[176.]~~ Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines", August  
14 2012;

15 183.~~[177.]~~ Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals", January  
16 2010;

17 184.~~[178.]~~ Revenue Form 62F200, "Important Reminder", January 2015~~[2014]~~;

18 185.~~[179.]~~ Revenue Form 62F384-G, "Important Reminder", January 2015~~[2014]~~;

19 186.~~[180.]~~ Revenue Form 62F500, "Important Reminder", January 2015~~[December 2013]~~;

20 and

21 187.~~[181.]~~ Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans, Savings  
22 Banks and Similar Institutions for Intangible Property Tax Purposes", August 2011; and

23 (b) Severance taxes - referenced material:

1. Revenue Form 10A100, "Kentucky Tax Registration Application", July 2013;
2. Revenue Form 10A104, "Update or Cancellation of Kentucky Account(s)", June 2011;
3. Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", October 2010;
4. Revenue Form 55A100, "Coal Severance Tax Return", October 2010;
5. Revenue Form 55A100, "Part IV - Schedule of Purchased Coal" and "Part V - Schedule for Thin Seam Coal Tax Credit", October 2010;
6. Revenue Form 55A101, "Coal Severance Tax Return Instructions", October 2010;
7. Revenue Form 55A131, "Credit Memorandum", December 2006;
8. Revenue Form 55A209, "Severance Tax Refund Application", August 2009;
9. Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural Gas Tax", October 1984;
10. Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", July 2004;
11. Revenue Form 56A101, "Minerals Tax Return", July 2004;
12. Revenue Form 56A106, "Minerals Tax Certificate of Exemption", December 2006;
13. Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals Severed in Kentucky and Schedule B, Minerals Purchased from Others for Processing by Taxpayer", January 2005;
14. Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids Extracted in Kentucky by Taxpayer - Allocation", March 2005;
15. Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer from Kentucky Producers", January 2005;
16. Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C, Computation of

1 Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to Clay", March  
2 2005;

3 17. Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky Oil  
4 Production Tax", July 2004;

5 18. Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate Com-  
6 merce", November 1997; and

7 19. Revenue Form 56A114, "Crude Petroleum Transporter's Application for Registration",  
8 December 2006.

9 (2) This material may be inspected, copied, or obtained, subject to applicable copyright law,  
10 at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, Monday  
11 through Friday, 8 a.m. to 5 p.m.

Approved:

Thomas B. Miller

Thomas B. Miller, Commissioner  
Department of Revenue  
Finance and Administration Cabinet

4/14/15  
Date



## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Lisa Swiger

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains tax forms to be used for tax year 2015.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms for the tax year 2015.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay personal tangible and public service property taxes for tax years beginning in 2015.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of forms administered by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: As forms are changed, the ma-

nuals and the Department of Revenue Website in which copies of all forms listed in this regulation are maintained will be updated.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No additional costs will be incurred by complying with the regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): All taxpayers and the administering agencies will benefit by having access to a centralized listing of the most current forms in use.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The Department of Revenue will not incur additional cost as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: This administrative regulation does not require an increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish or increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

## FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Finance and Administration Cabinet, Department of Revenue, Office of Property Valuation, Division of Local Support, Division of State Valuation and Division of Minerals Taxation and GIS Services.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 131.130(1)

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? The administrative cost will be absorbed in the normal operating cost of the Department.

(d) How much will it cost to administer this program for subsequent years? The administrative cost will be absorbed in the normal operating budget of the Department.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation: